

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of:	Kolter et al.	Docket No.:	51284
Serial No.:	09/811,546	Confirmation No.:	9100
Filing Date:	3/20/2001	Examiner:	SILVERMAN, ERIC E
Customer No.:	26474	Art Unit:	1615
For:	Solid oral dosage forms with delayed release of active ingredient and high mechanical stability		

Honorable Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

REPLY UNDER 37 C.F.R. §1.113 & §1.116

Sir:

This is a reply to the final Office Action of February 26, 2007. Please enter and consider the following remarks.

Please charge any shortage in fees due in connection with the filing of this paper, including Extension of Time fees, to Deposit Account 14.1437. Please credit any excess fees to such account.

Respectfully submitted,
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